IN THE UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF ALABAMA SOUTHERN DIVISION

ROGER LYNN MEADOWS, :

Plaintiff, :

vs. : CIVIL ACTION 05-0670-WS-M

A-C PRODUCT LIABILITY TRUST, :

et al.,

:

Defendants.

ORDER

After due and proper consideration of all portions of this file deemed relevant to the issue raised, and there having been no objections filed, the Report and Recommendation of the Magistrate Judge made under 28 U.S.C. § 636(b)(1)(A) is **ADOPTED** as the opinion of this Court. It is **ORDERED** that this action be and is hereby **DISMISSED** with prejudice for lack of subject matter jurisdiction.

DONE this 23rd day of March, 2006.

s/WILLIAM H. STEELE

UNITED STATES DISTRICT JUDGE